

ST-4 Metropolitan Pier and Exposition Authority
Food and Beverage Tax Return

IBT no. _____ - _____ Liability period _____/_____/_____ through _____/_____/_____
 Month Day Year Month Day Year

Business name _____

Address _____

City	State	ZIP
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Rev 01
Form 028
Stations 701, 702
E S _ _ / _ _ / _ _ _ _
NS DP CA RC
Do not write above this line.

You must round your figures to whole dollars. See instructions.

Step 1: Figure your taxable MPEA receipts

- | | | | |
|----------|---|----------|-------|
| 1 | Total MPEA receipts (include MPEA tax) | 1 | _____ |
| 2 | Deductions (from worksheet on back) | 2 | _____ |
| 3 | Taxable MPEA receipts
(Subtract Line 2 from Line 1.) | 3 | _____ |

Step 2: Figure your tax on receipts

- 4** MPEA tax due on receipts
(Multiply Line 3 by 1% (.01).) **4** _____

Step 3: Figure your discount

- 5** If you filed and paid by the due date,
multiply Line 4 by 1.75% (.0175). **5** _____
- 6** MPEA net tax due on receipts
Subtract Line 5 from Line 4. **6** _____

Step 4: Figure your net tax due

- | | | | |
|----------|--|----------|-------|
| 7 | Prior overpayment | 7 | _____ |
| 8 | Net MPEA tax due
(Subtract Line 7 from Line 6.) | 8 | _____ |

Step 5: Figure your penalty and interest

If you filed after the due date, see instructions.

- | | | | |
|-----------|---|-----------|-------|
| 9 | Penalty | 9 | _____ |
| 10 | Interest | 10 | _____ |
| 11 | Total penalty and interest
(Add Lines 9 and 10.) | 11 | _____ |

Step 6: Figure your payment due

- | | | | |
|-----------|--|-----------|-------|
| 12 | Excess MPEA tax collected | 12 | _____ |
| 13 | Total tax, penalty, and interest
(Add Lines 8, 11, and 12.) | 13 | _____ |
| 14 | Credit memorandum | 14 | _____ |
| 15 | Payment due
(Subtract Line 14 from Line 13.) | 15 | _____ |

Step 7: Sign below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct and complete.

Taxpayer's signature _____ Phone no. _____ Date / / _____

Preparer's signature _____ Phone no. _____ Date / / _____

Write the amount you are paying from Line 15 here.

\$ _____

Make your payment payable to the "Illinois Department of Revenue"
and mail your completed form and payment to:

ILLINOIS DEPARTMENT OF REVENUE
RETAILERS' OCCUPATION TAX
SPRINGFIELD IL 62776-0001

If you have questions,

call us at:

1 800 732-8866 or **217 782-3336**; or call our TDD-telecommunications device for the deaf at **1 800 544-5304**.

visit us at:

www.revenue.state.il.us



General Information

Who must file this form?

You must file this form if you are making sales in a Metropolitan Pier and Exposition Authority (MPEA) territory and you sell qualifying food, alcoholic beverages, or soft drinks for consumption. "Qualifying" sales occur when the food, alcoholic beverages, or soft drinks are sold for consumption

- on the premises,
- off the premises, if you are a retailer whose principal source (over 50 percent) of gross receipts is from the sale of food, alcoholic beverages, or soft drinks prepared for immediate consumption, or
- on boats and other watercraft that depart from and return to locations that are within the MPEA boundaries on the shoreline of Lake Michigan.

When must I file my return?

Form ST-4 is due on or before the 20th day of the month following the end of the liability period. Your reporting period is the same as the period for filing of your Form ST-1.

What if I have multiple sites?

If you have businesses in more than one MPEA site, you must complete and attach Form ST-7, Multiple Site Form, to your Form ST-4.

What if I need help?

If you need help, call the Illinois Department of Revenue at **1 800 732-8866** or **217 782-3336**; or call our TDD-telecommunications device for the deaf at **1 800 544-5304**. You may also visit our Web site at **www.revenue.state.il.us**.

Can I computer-generate my own form?

You must have our approval before you can use any form other than the one we send you. If you would like to computer generate your own form, send a sample form to:

OFFICE OF PUBLICATIONS MANAGEMENT (5-400)
ILLINOIS DEPARTMENT OF REVENUE
101 W JEFFERSON
SPRINGFIELD IL 62702

Step-by-Step Instructions

Steps: 1 through 6

Note: Complete Form ST-1, Sales and Use Tax Return, before you complete this form.

When completing this form, please round to the nearest whole dollar by dropping amounts less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.

Line 1 Write the total amount you received from qualifying sales of food, alcoholic beverages, and soft drinks, including MPEA tax you collected. Do not include any other tax you collected.

Line 2 Complete the worksheet below to calculate your total deductions.

- | | |
|---|----------------|
| a Write taxes included in Line 1. | a _____ |
| b Write tax-exempt sales included in Line 1. | b _____ |
| c Add Item a and Item b. Write the total here and on Line 2. | c _____ |

Line 3 Subtract Line 2 from Line 1.

Line 4 Multiply your total MPEA receipts from Line 3 by the percentage printed in Line 4.

Line 5 If the return is postmarked (or delivered) and paid by the due date, you are entitled to a discount. The due date is the 20th day of the month following the reporting period. If you are entitled to this discount, multiply Line 4 by the percentage printed in Line 5.

Line 6 Subtract Line 5 from Line 4.

Line 7 If we have notified you that you have a prior overpayment and you wish to use it towards what you owe, write the amount you are using on Line 7.

Line 8 Subtract Line 7 from Line 6.

Lines 9 and 10 You owe a **late filing penalty** if you do not file a processable return by the due date. You owe a **late payment penalty** if you do not pay the tax you owe by the original due date of the return. We will bill you for penalties and interest. See Publication 103, Uniform Penalties and Interest, if you prefer to figure these amounts. To receive a copy of this publication, call 1 800 356-6302.

Line 11 Add Lines 9 and 10.

Line 12 If you collected more MPEA tax than is due, write your excess tax collection on Line 12. To check this, compare Item a of the worksheet in Line 2 instructions to Line 4. If Item a is greater than Line 4, write the difference on Line 12.

Line 13 Add Lines 8, 11, and 12.

Line 14 If you have a credit memorandum and you wish to apply it towards what you owe, write the amount you are applying on Line 14.

Line 15 Subtract Line 14 from Line 13 and write the result on Line 15 and in the space provided at the bottom of the form. Please pay this amount.

Step 7: Sign below

An owner, officer, partner, or authorized agent of the business must sign the return.